Checklist for Sales, Accommodation, and Use Tax

Retail Sales Tax Licenses are all tied to a location, not to the business. Sales, accommodation and use tax are variations of the Retail Sales Tax License. Mobile or internet businesses must still specify a location with a physical address. Home addresses are acceptable.

Accommodation encompasses accommodations, sales tax and use tax. Sales tax encompasses both sales and use tax. User tax encompasses use tax only. If you obtain a Retail Sales Tax License of one type, you cannot use SCBOS to obtain a Retail Sales Tax License of another type. To change a license from one type to another, a paper transaction is required.

You need to be prepared to answer various questions asked by the online application. Information requirements are listed below.

- SSN/Federal Employer Identification Number (FEIN number) for the business
- Physical address of the business (prefilled)
- Is your business, at this location, renting/leasing accommodations (Hotel, Motel, Condominium, Vacation Home, etc) for 90 days or less? If yes, do you already have a transient accommodations license
- Do you make South Carolina retail sales from this physical location? If yes, do you have a Retail Sales Tax License? All businesses including mobile and internet businesses needing a Retail Sales Tax License should answer "yes" to this question
- Industry Classification (NAICS Code) for the location– tables are provided (prefilled)
- Do you want another industry code for this Retail Sales Tax License? By default the industry code that is selected is the industry code for the location. In very rare instances, the industry code for the license is different
- Sales Tax mailing address (prefilled)
- Sales Tax records address (prefilled)
- Business phone number
- Are sales at this location seasonal? If so, identify the months with sales activity
- Products sold (relates mostly to waste tax)
  - Motor oil
  - Lead acid batteries
  - Tires
  - Large appliances
  - Groceries
  - Service to cellular or personal communications users
  - None of the above
- Date of first sale

☐ Do you extend consumer credit

You start getting familiar with SCBOS by checking out the tutorials which will take you step by step through the SCBOS Web site with topics including: How to Use the SCBOS Tutorials, How to Login for the First Time, and South Carolina Business One Stop (SCBOS) Overview.

Once you've had a chance to familiarize yourself with SCBOS, go to www.scbos.com and create a user account by clicking on the "New User" button. Once you've setup your new user account and have created a personal profile with "Secret Questions" to protect your identity, proceed to "User Workspace" and click on "Registrations" located on the top navigation toolbar. Select "Start New Business" or "add Existing Business" and work your way through each question. Remember, you can always hit the "Pause" button to save your Application and resume at a later date.